

COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Rules and Legislative Procedure, to which was referred Senate Bill No. 145, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Delete everything after the enacting clause and insert the
- 2 following:
- 3 SECTION 1. IC 6-3-2-3.7 IS AMENDED TO READ AS FOLLOWS
- 4 [EFFECTIVE JANUARY 1, 2010]: Sec. 3.7. ~~Each taxable year, (a)~~
- 5 **Except as provided by subsection (b), an individual or the**
- 6 **individual's surviving spouse** is entitled to an adjusted gross income
- 7 tax deduction ~~each taxable year~~ equal to the remainder of:
- 8 (1) ~~the first two thousand dollars (\$2,000)~~ **for taxable years**
- 9 **beginning in:**
- 10 (A) **2010 and 2011, the first four thousand dollars**
- 11 **(\$4,000);**
- 12 (B) **2012 and 2013, the first six thousand dollars**
- 13 **(\$6,000);**
- 14 (C) **2014 and 2015, the first eight thousand dollars**
- 15 **(\$8,000); and**
- 16 (D) **2016 and thereafter, the first ten thousand dollars**
- 17 **(\$10,000);**
- 18 which is received by the individual ~~or the individual's~~
- 19 **surviving spouse** during the taxable year from a federal civil
- 20 service annuity and which is included in adjusted gross income
- 21 under Section 62 of the Internal Revenue Code; minus
- 22 (2) the total amount of Social Security benefits and railroad
- 23 retirement benefits received by the individual ~~or the~~
- 24 **individual's surviving spouse** during the taxable year. ~~However,~~
- 25 **(b)** The individual is only entitled to the deduction provided by
- 26 this section if the individual is at least sixty-two (62) years of age

- 1 before the end of the taxable year. **This subsection does not apply to**
2 **an individual's surviving spouse.**
3 SECTION 2. **An emergency is declared for this act.**
(Reference is to SB 145 as introduced.)

and when so amended that said bill be reassigned to the Senate Committee on Pensions and Labor.

LONG, Chairperson